

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE AEGEAN MARINE PETROLEUM
NETWORK, INC. SECURITIES
LITIGATION

Case No. 18 Civ. 4993 (NRB)

**DEFENDANT DELOITTE CERTIFIED PUBLIC ACCOUNTANTS, S.A.’S ANSWER
AND AFFIRMATIVE DEFENSES TO LEAD PLAINTIFF’S CONSOLIDATED CLASS
ACTION COMPLAINT**

Defendant Deloitte Certified Public Accountants, S.A. (“Deloitte Greece”), upon personal knowledge and/or upon information and belief, answers Lead Plaintiff Utah Retirement Systems’s (“Lead Plaintiff”) Consolidated Class Action Complaint (the “Complaint”) as follows. Anything not admitted or otherwise addressed in this Answer is denied.

1. Paragraph 1 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece understands from the Amended Complaint that Lead Plaintiff purports to bring a class action asserting causes of action under the sections cited. Deloitte Greece denies that Lead Plaintiff has stated a claim upon which relief could be granted to the extent those claims are asserted against Deloitte Greece, denies that this action may be maintained as a class action pursuant to Rule 23 of the Federal Rules of Civil Procedure, and denies that Deloitte Greece bears any liability to Lead Plaintiff or the putative class. Deloitte Greece otherwise denies the allegations in Paragraph 1, to the extent the allegations are directed at Deloitte Greece.

2. Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 2, and on that basis denies them.

3. Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 3, and on that basis denies them.

4. Deloitte Greece acknowledges that Aegean is an international marine fuel logistics company founded in 1995 by Dimitris Melisanidis (“Melisanidis”), that the Company held its

initial public offering in December 2006, that the Company's common stock traded on the NYSE, and that the Company filed for bankruptcy in the fall of 2018. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 4, and on that basis denies them.

5. Deloitte Greece states that Paragraph 5 purports to reference and characterize the Company's audit opinions from the Company's IPO through FY 2016, and respectfully refers the Court to those opinions for a complete and accurate statement of the contents, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 5, to the extent the allegations are directed at Deloitte Greece.

6. Deloitte Greece denies the allegations in Paragraph 6, including any allegation that it participate in or is responsible for "a multi-faceted scheme to defraud investors," except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants. Deloitte Greece further states that the Paragraph purports to reference and characterize the Q4 2013 Release, attached as Ex. 1 to the Company's February 26, 2014 Form 6-K and respectfully refers the Court to that release for a complete and accurate statement of the contents.

7. Deloitte Greece states that the allegations set forth in Paragraph 7 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 7 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 7, and on that basis denies them. Deloitte Greece otherwise asserts that Paragraph 7 purports to reference and characterize Press Releases dated June 4, 2018 and November 2, 2018 and respectfully refers the Court to those press releases for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

8. Deloitte Greece states that the allegations set forth in Paragraph 8 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 8, and on that basis denies them. Deloitte Greece further asserts that Paragraph 8 purports to reference and characterize a November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

9. Deloitte Greece states that the allegations set forth in Paragraph 9 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 9, and on that basis denies them. Deloitte Greece asserts that Paragraph 9 purports to reference and characterize a November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

10. Deloitte Greece states that the allegations set forth in Paragraph 10 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 10, and on that basis denies them. Deloitte Greece further asserts that Paragraph 10 purports to reference and characterize a Form 6-K filed by the Company on November 2, 2018, and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

11. Deloitte Greece states that the allegations set forth in Paragraph 11 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief

as to the allegations in Paragraph 11, and on that basis denies them. Deloitte Greece further asserts that the Paragraph purports to reference and characterize a November 2, 2018 Press Release and an article from *Ship & Bunker* dated November 22, 2018, and respectfully refers the Court to that press release and article for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece states that the Paragraph also purports to reference and characterize filings made in the Company's bankruptcy action, *Aegean Marine Petroleum Network Inc.*, No. 1:18-BK-13374 (S.D.N.Y. Apr. 8, 2021) (the "Company's Bankruptcy Action"), and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith.

12. Deloitte Greece denies the allegations in Paragraph 12, including any allegation that it is "culpable for the Massive Fraudulent Scheme," except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants.

13. Deloitte Greece acknowledges that it included an internal control weaknesses in its audit opinion for the Company's FY 2014 Form 20-F. Deloitte Greece further states that Paragraph 13 purports to reference and characterize the 2014 Form 20-F and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

14. Deloitte Greece acknowledges that it issued audit opinions for FY 2015 and FY 2016. Deloitte Greece otherwise states that Paragraph 14 purports to reference and characterize the Company's Forms 20-F for FY 2015 and 2016 and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

15. Deloitte Greece states that the allegations set forth in Paragraph 15 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 15 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this

Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 15, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize filings made in a 2018 litigation between RBM Holdings LLC and the Company, *RBM Holdings LLC v. Aegean Marine Petroleum Network, Inc.*, No. 1:18-cv-02085-LAP (S.D.N.Y. May 22, 2018) (the “RBM Lawsuit”), and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith.

16. Deloitte Greece states that the allegations set forth in Paragraph 16 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 16 postdate the period in which Deloitte Greece served as the Company’s auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 16, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize filings in the RBM Lawsuit, and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith.

17. Deloitte Greece states that the allegations set forth in Paragraph 17 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 17 postdate the period in which Deloitte Greece served as the Company’s auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 17, and on that basis denies them. Deloitte Greece otherwise asserts that Paragraph 17 purports to reference and characterize the Q1 2017 Release, attached as Ex. 1 to May 24, 2017 Form 6-K and respectfully refers the Court to that release for a complete and accurate statement of the contents

therein, denying any characterizations inconsistent therewith.

18. Deloitte Greece states that the allegations set forth in Paragraph 18 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 18 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 18, and on that basis denies them. Deloitte Greece further asserts that Paragraph 18 purports to reference and characterize certain SEC filings issued by the Company and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

19. Deloitte Greece states that the allegations set forth in Paragraph 19 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 19 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 19, and on that basis denies them.

20. Deloitte Greece states that the allegations set forth in Paragraph 20 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 20 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 20, and on that basis denies them.

21. Deloitte Greece states that the allegations set forth in Paragraph 21 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Deloitte Greece further asserts that the events referenced in Paragraph 21 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 21, and on that basis denies them.

22. Deloitte Greece states that the allegations set forth in Paragraph 22 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 22 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 22, and on that basis denies them. Deloitte Greece further states that Paragraph 22 purports to reference and characterize the RBM Lawsuit, and respectfully refers the Court to those proceedings for a complete and accurate record of the contents therein, denying any characterizations inconsistent therewith.

23. Deloitte Greece states that the allegations set forth in Paragraph 23 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 23 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 23, and on that basis denies them. Deloitte Greece further states that Paragraph 23 purports to reference and characterize filings made in the RBM Lawsuit, and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith.

24. Deloitte Greece states that the allegations set forth in Paragraph 24 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Deloitte Greece further asserts that the events referenced in Paragraph 24 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 24, and on that basis denies them. Deloitte Greece further asserts that Paragraph 24 purports to reference and characterize a June 4, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

25. Deloitte Greece states that the allegations set forth in Paragraph 25 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 25 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 25, and on that basis denies them. Deloitte Greece further asserts that the Paragraph purports to reference and characterize the June 4, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

26. Deloitte Greece states that the allegations set forth in Paragraph 26 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 26, and on that basis denies them. Deloitte Greece further states that that Paragraph 26 purports to reference and characterize a November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

27. Deloitte Greece states that the allegations set forth in Paragraph 27 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 27, and on that basis denies them. Deloitte Greece further asserts that that Paragraph 27 purports to reference and characterize a November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

28. Deloitte Greece states that the allegations set forth in Paragraph 28 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 28, and on that basis denies them. Deloitte Greece asserts that that Paragraph 28 purports to reference and characterize a *StreetInsider.com* article and respectfully refers the Court to that article for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

29. Deloitte Greece states that the allegations set forth in Paragraph 29 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 29, and on that basis denies them. Deloitte Greece states that Paragraph 29 purports to reference and characterize filings made in the Company's Bankruptcy Action, and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith.

30. Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 30, and on that basis denies them.

31. Deloitte Greece denies the allegations in Paragraph 31, including any allegation that it is responsible for the "Massive Fraudulent Scheme" or that it violated the federal securities

laws, except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants.

32. Deloitte Greece states that the allegations set forth in Paragraph 32 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 32, and on that basis denies them.

33. Deloitte Greece states that the allegations set forth in Paragraph 33 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 33, and on that basis denies them.

34. Deloitte Greece states that the allegations set forth in Paragraph 34 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 34, and on that basis denies them.

35. Deloitte Greece states that the allegations set forth in Paragraph 35 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 35, and on that basis denies them.

36. Deloitte Greece acknowledges that it was the Company's outside auditor from 2006 through 2015 and that it issued audit opinions during that time period. Deloitte Greece otherwise denies the allegations in Paragraph 36, to the extent the allegations are directed at Deloitte Greece.

37. Paragraph 37 states legal conclusions to which no response is required.

38. Paragraph 38 states legal conclusions to which no response is required.

39. Paragraph 39 states legal conclusions to which no response is required.

40. Paragraph 40 states legal conclusions to which no response is required.

41. Paragraph 41 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 41, except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants.

42. Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 42, and on that basis denies them.

43. Deloitte Greece acknowledges that at the time Deloitte Greece served as the Company's outside auditor the Company was a marine fuel logistics company, that the Company's corporate offices are located in Piraeus, Greece, and that it was formed on June 6, 2005 under the laws of the Marshall Islands. Deloitte Greece otherwise states it is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 43, and on that basis denies them.

44. Deloitte Greece acknowledges that the Company's common shares were traded on the NYSE under the ticker symbol "ANW" during the Class Period. Deloitte Greece also acknowledges that the Company's shares were delisted from the NYSE on December 3, 2018.

45. Deloitte Greece states that Paragraph 45 purports to reference and characterize the Company's 2014 and 2016 Forms 20-F and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

46. Deloitte Greece denies the allegations in Paragraph 46 to the extent that Gener8 did not submit a Form 20-F for the FY ending in December 31, 2016, but instead submitted a Form 10-K. Deloitte Greece otherwise states that Paragraph 46 purports to reference and characterize the Company's 2014 Form 20-F and, presumably, Gener8's Form 10-K for FY 2016 and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

47. Paragraph 47 states legal conclusions to which no response is required. In addition, Deloitte Greece states that the allegations set forth in Paragraph 47 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

48. Deloitte Greece states that the allegations set forth in Paragraph 48 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 48, and on that basis denies them.

49. Deloitte Greece states that the allegations set forth in Paragraph 49 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 49, and on that basis denies them.

50. Deloitte Greece states that the allegations set forth in Paragraph 50 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 50, and on that basis denies them.

51. Deloitte Greece states that the allegations set forth in Paragraph 51 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 51, and on that basis denies them.

52. Deloitte Greece states that the allegations set forth in Paragraph 52 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 52, which are directed at the conduct of a Defendant that has

been dismissed from the Action, and therefore denies the allegations.

53. Deloitte Greece states that the allegations set forth in Paragraph 53 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 53, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

54. Deloitte Greece states that the allegations set forth in Paragraph 54 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 54, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

55. Deloitte Greece states that the allegations set forth in Paragraph 55 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 55, and on that basis denies them.

56. Deloitte Greece states that the allegations set forth in Paragraph 56 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 56, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

57. Deloitte Greece states that the allegations set forth in Paragraph 57 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is

otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 57, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

58. Deloitte Greece states that the allegations set forth in Paragraph 58 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 58, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

59. Paragraph 59 does not contain any factual allegations and thus no response is required.

60. Deloitte Greece states that the allegations set forth in Paragraph 60 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 60, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

61. Deloitte Greece states that the allegations set forth in Paragraph 61 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 61, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

62. Deloitte Greece states that the allegations set forth in Paragraph 62 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief

as to the allegations in Paragraph 62, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

63. Deloitte Greece states that the allegations set forth in Paragraph 63 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 63, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

64. Deloitte Greece states that the allegations set forth in Paragraph 64 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 64, and on that basis denies them.

65. Deloitte Greece states that the allegations set forth in Paragraph 65 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 65, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

66. Deloitte Greece states that the allegations set forth in Paragraph 66 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 66, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

67. Deloitte Greece states that the allegations set forth in Paragraph 67 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 67, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

68. Deloitte Greece states that the allegations set forth in Paragraph 68 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 68, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

69. Deloitte Greece states that the allegations set forth in Paragraph 69 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 69, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

70. Deloitte Greece states that the allegations set forth in Paragraph 70 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 70, which are directed at the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

71. Deloitte Greece states that the allegations set forth in Paragraph 71 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 71, which are directed at the conduct of a Defendant that has

been dismissed from the Action, and therefore denies the allegations.

72. Paragraph 72 does not contain any factual allegations and thus no response is required.

73. Deloitte Greece acknowledges that it served as the Company's outside auditor from 2006 through 2015. Deloitte Greece further states that the Paragraph engages in wrongful group pleading. Deloitte Greece otherwise denies the allegations in Paragraph 73.

74. Deloitte Greece states that the allegations set forth in Paragraph 74 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 74 purports to reference and characterize a webpage and respectfully refers the Court to that webpage for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

75. Deloitte Greece states that the allegations set forth in Paragraph 75 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 75 purports to reference and characterize Exhibit 4.1 to Deloitte U.S.'s Form 1 filed with the PCAOB and respectfully refers the Court to that form for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

76. Deloitte Greece states that the allegations set forth in Paragraph 76 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 76 purports to reference and characterize certain filings with the PCAOB and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

77. Deloitte Greece acknowledges that it is headquartered in Athens, Greece, that it was formerly known as Deloitte Hadjipavlou Sofianos Cambanis S.A., and that it performs audit,

accounting, and other financial consulting services for its clients. Deloitte Greece further asserts that Paragraph 77 purports to reference and characterize audit reports issued in connection with the Company's Forms 20-F for FY 2013, FY 2014, and FY 2015 and respectfully refers the Court to those audit opinions for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

78. Deloitte Greece asserts that Paragraph 78 purports to reference and characterize the Company's Forms 20-F for FY 2013, FY 2014, and FY 2015 and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

79. Deloitte Greece states that Paragraph 79 purports to reference and characterize Deloitte Greece's PCAOB Annual Report filings for the reporting periods ending March 31, 2013, March 31, 2014, March 31, 2015, March 31, 2016, and March 31, 2017, and respectfully refers the court to those annual report filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

80. Deloitte Greece states that the allegations set forth in Paragraph are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 80 purports to reference and characterize Deloitte Greece's PCAOB Annual Report filings, and respectfully refers the court to those annual report filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

81. Deloitte Greece states that Paragraph 81 purports to reference and characterize certain LinkedIn webpages, and respectfully refers the court to those LinkedIn webpages for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. More generally, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 81, and on that basis denies them.

82. Deloitte Greece states that the allegations set forth in Paragraph 82 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Deloitte Greece also states that Paragraph 82 purports to reference and characterize Deloitte & Touche LLP's PCAOB Form 1 and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

83. Deloitte Greece states that the allegations set forth in Paragraph 83 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 83 purports to reference and characterize Deloitte & Touche LLP's PCAOB Form 1 and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

84. Deloitte Greece states that the allegations set forth in Paragraph 84 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 84 purports to reference and characterize Deloitte Greece's PCAOB Form 1 and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

85. Paragraph 85 does not contain any factual allegations and thus no response is required.

86. Deloitte Greece admits that it was dismissed as the Company's independent auditor on June 20, 2016. Deloitte Greece further states that the allegations set forth in Paragraph 86 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 86, and on that basis denies them.

87. Deloitte Greece states that the allegations set forth in Paragraph 87 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 87, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

88. Deloitte Greece states that the allegations set forth in Paragraph 88 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 88, and on that basis denies them.

89. Deloitte Greece states that the allegations set forth in Paragraph 89 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 89, and on that basis denies them.

90. Deloitte Greece states that the allegations set forth in Paragraph 90 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 90, and on that basis denies them.

91. Deloitte Greece states that the allegations set forth in Paragraph 91 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 91, and on that basis denies them.

92. Deloitte Greece states that the allegations set forth in Paragraph 92 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 92, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

93. Paragraph 93 does not contain any factual allegations and thus no response is required.

94. Deloitte Greece states that the allegations set forth in Paragraph 94 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 94 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 94, to the extent the allegations are directed at Deloitte Greece.

95. Deloitte Greece acknowledges that the Company identified it as a “member” of Deloitte Touche Tohmatsu Limited in its Forms 20-F during the Class Period. Deloitte Greece otherwise states that Paragraph 95 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 95. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

96. Deloitte Greece denies the allegations in Paragraph 96. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

97. Deloitte Greece states that Paragraph 97 purports to reference and characterize content on Deloitte Greece’s website and respectfully refers the Court to that website for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also states that Paragraph 97 is in furtherance of a claim that has been dismissed.

98. Deloitte Greece states that Paragraph 98 purports to reference and characterize content on Deloitte Greece’s website and respectfully refers the Court to that website for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also states that Paragraph 98 is in furtherance of a claim that has been

dismissed.

99. Deloitte Greece states that Paragraph 99 purports to reference and characterize content on a Deloitte website and respectfully refers the Court to that website for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also states that Paragraph 99 is in furtherance of a claim that has been dismissed.

100. Deloitte Greece states that the allegations set forth in Paragraph 100 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 100 purports to reference and characterize content on Deloitte Greece's website and respectfully refers the Court to that website for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also states that Paragraph 100 is in furtherance of a claim that has been dismissed.

101. Deloitte Greece states that Paragraph 101 purports to reference and characterize content on Deloitte Greece's website and respectfully refers the Court to that website for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also states that Paragraph 101 is in furtherance of a claim that has been dismissed.

102. Deloitte Greece states that Paragraph 102 purports to reference and characterize Deloitte Greece's 2015 PCAOB Form 2 and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also states that Paragraph 102 is in furtherance of a claim that has been dismissed.

103. Deloitte Greece states that the Paragraph 103 purports to reference and characterize Exhibit 4.1 of Deloitte Greece's PCAOB Form 1 and respectfully refers the Court to that exhibit for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

104. Deloitte Greece states that Paragraph 104 purports to reference and characterize

Exhibit 4.1 of Deloitte Greece's PCAOB Form 1 and respectfully refers the Court to that exhibit for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

105. Deloitte Greece states that Paragraph 105 purports to reference and characterize Exhibit 4.1 of Deloitte Greece's PCAOB Form 1 and respectfully refers the Court to that exhibit for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

106. Deloitte Greece states that Paragraph 106 purports to reference and characterize Exhibit 4.1 of Deloitte Greece's PCAOB Form 1 and respectfully refers the Court to that exhibit for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

107. Deloitte Greece states that Paragraph 107 purports to reference and characterize Exhibit 4.1 of Deloitte Greece's PCAOB Form 1 and respectfully refers the Court to that exhibit for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

108. Deloitte Greece denies the allegations in Paragraph 108. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

109. Deloitte Greece states that the allegations set forth in Paragraph 109 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 109 purports to reference and characterize content on a Deloitte website and respectfully refers the Court to that website for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

110. Deloitte Greece states that the allegations set forth in Paragraph 110 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 110 purports to reference and characterize a decision issued in *In re Parmalat Securities Litigation*, 594 F.Supp.2d 444 (S.D.N.Y. 2009) and respectfully refers the Court to that opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

111. Deloitte Greece states that the allegations set forth in Paragraph 111 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also denies the allegations in Paragraph 111 insofar as the Paragraph misquotes the 2016 PCAOB Inspection of Deloitte & Touche LLP and further states that the Paragraph states that it quotes the 2011 PCAOB Inspection of Deloitte & Touche LLP when in fact it appears to quote from the 2012 PCAOB Inspection of Deloitte & Touche LLP. Deloitte Greece also states that the Paragraph purports to reference and characterize the 2016 PCAOB Inspection of Deloitte & Touche LLP and, presumably, the 2012 PCAOB Inspection of Deloitte & Touche LLP and respectfully refers the Court to those inspection reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

112. Deloitte Greece states that the allegations set forth in Paragraph 112 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 112 purports to reference and characterize certain press releases issued by the PCAOB and respectfully refers the Court to those press releases for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

113. Deloitte Greece states that the allegations set forth in Paragraph 113 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Deloitte Greece further states that Paragraph 113 purports to reference and characterize a *MarketWatch* article and respectfully refers the Court to that article for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

114. Deloitte Greece states that the allegations set forth in Paragraph 114 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 114. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

115. Deloitte Greece states that the allegations set forth in Paragraph 115 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 115. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

116. Deloitte Greece states that the allegations set forth in Paragraph 116 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 116. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

117. Deloitte Greece states that the allegations set forth in Paragraph 117 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 117. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

118. Deloitte Greece states that the allegations set forth in Paragraph 118 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is

otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 118. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

119. Deloitte Greece states that the allegations set forth in Paragraph 119 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 119. Deloitte Greece also asserts that this Paragraph is in furtherance of a claim that has been dismissed.

120. Deloitte Greece states that the allegations set forth in Paragraph 120 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 120 purports to reference and characterize the 2006 Form 20-F, the Q4 2013 Release, and the Q4 2014 Release, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 120, and on that basis denies them.

121. Deloitte Greece states that the allegations set forth in Paragraph 121 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 121 purports to reference and characterize the Q2 2015 Release, the Q4 2013 Release, and the 2015 Corporate Annual Report, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 121, and on that basis denies them.

122. Deloitte Greece states that the allegations set forth in Paragraph 122 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 122, and on that basis denies them.

123. Deloitte Greece states that the allegations set forth in Paragraph 123 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 123, insofar as Aegean claims to deliver high-grade fuels to customers in over 20 countries and more than 50 ports. *See* Declaration of Tyler Baron, Director of Aegean Marine Petroleum Network Inc., in Support of Chapter 11 Petitions and First Day Motions, No. 18-13374-MEW (Bankr. S.D.N.Y. Nov. 6, 2018), ECF 2. Deloitte Greece otherwise states that Paragraph 123 purports to reference and characterize a Declaration by Tyler Baron filed in the Company's Bankruptcy Action, and respectfully refers the Court to that declaration for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

124. Deloitte Greece states that the allegations set forth in Paragraph 124 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Notwithstanding, in its capacity as the Company's former outside auditor, Deloitte Greece acknowledges that Aegean is an international marine fuel logistics company. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 124, and on that basis denies them.

125. Deloitte Greece states that the allegations set forth in Paragraph 125 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 125 purports to reference and characterize the Company's 2015 Form 20-F, and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

126. Deloitte Greece states that the allegations set forth in Paragraph 126 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 126 purports to reference and characterize a *LiveBunkers* article, the Company's Forms 20-F for 2015 and 2016, and a certain March 7, 2018 Press Release issued by the Company, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 126, and on that basis denies them.

127. Deloitte Greece states that the allegations set forth in Paragraph 127 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 127 purports to reference and characterize filings made in the Company's Bankruptcy Action and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 127, and on that basis denies them.

128. Deloitte Greece states that the allegations set forth in Paragraph 128 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 128 purports to reference and characterize the Company's Form 20-F filing for 2015 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

129. Deloitte Greece states that the allegations set forth in Paragraph 129 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 129 purports to reference and characterize the November 24, 2006 IPO Prospectus and respectfully refers the Court to that prospectus for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

130. Deloitte Greece states that the allegations set forth in Paragraph 130 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 130 purports to reference and characterize the November 24, 2006 IPO Prospectus and respectfully refers the Court to that prospectus for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

131. Deloitte Greece states that the allegations set forth in Paragraph 131 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 131 purports to reference and characterize the November 24, 2006 IPO Prospectus and respectfully refers the Court to that prospectus for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

132. Deloitte Greece states that the allegations set forth in Paragraph 132 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 132 purports to reference and characterize the November 24, 2006 IPO Prospectus and respectfully refers the Court to that prospectus for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

133. Deloitte Greece states that the allegations set forth in Paragraph 133 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 133 insofar as the Prospectus states that Aegean Oil S.A. and Aegean Shipping are “owned and controlled by members of Melisanidis’ family” and that Melisanidis “may also be deemed a control person of Aegean Oil and other affiliated entities for United States securities law purposes, but Mr. Melisanidis disclaims such control.” Deloitte Greece further states that the Paragraph purports to reference and characterize the November 24, 2006 IPO Prospectus and respectfully refers the Court to that prospectus for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

134. Deloitte Greece states that the allegations set forth in Paragraph 134 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 134 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 134, and on that basis denies them.

135. Deloitte Greece states that the allegations set forth in Paragraph 135 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 135 insofar as it is without knowledge or information sufficient to form a belief as to the truth of the allegation that Melisanidis was forced to “take extraordinary steps to complete the Company’s IPO,” and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and

characterize the November 24, 2006 IPO Prospectus as well as Amendment No. 2 to the Registration Statement, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

136. Deloitte Greece states that the allegations set forth in Paragraph 136 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 136 insofar as the Company's SEC filings indicate that Peter C. Georgiopoulos ("Georgiopoulos") and John Tavlarios each had a 20% interest in the Company and the principal executive offices for the company are located in Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 136, and on that basis denies them.

137. Deloitte Greece acknowledges that it was Aegean's auditor at the time of the Company's IPO and admits that it remained the Company's auditor until June 20, 2016. Deloitte Greece further acknowledges that it issued audit opinions during that time period and respectfully refers the Court to those opinions for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 137.

138. Deloitte Greece states that Paragraph 138 purports to reference and characterize a July 3, 2013 Registration Statement filed by the Company and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

139. Deloitte Greece denies the allegations in Paragraph 139, insofar as the August 20, 2013 Amendment No. 1 to the Registration Statement appears to have been signed by Gary J.

Wolfe on behalf of Georgiopoulos, Spyros Gianniotis (“Gianniotis”), Spyridon Fokas (“Fokas”), George Konomos (“Konomos”), Konstantinos D. Koutsomitopoulos (“Koutsomitopoulos”), Yiannis N. Papanicolaou (“Papanicolaou”), and John Tavlarios. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize SEC filings by the Company and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

140. Deloitte Greece states that Paragraph 140 purports to reference and characterize SEC filings by the Company and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

141. Deloitte Greece states that Paragraph 141 purports to reference and characterize the Company’s “Form 20-F filings,” without identifying which year’s 20-F filing(s) it is placing at issue. Deloitte Greece is thus without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 141, and on that basis denies them. Deloitte Greece respectfully refers the Court to whichever filings on which the Amended Complaint relies for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

142. Deloitte Greece states that Paragraph 142 purports to reference and characterize a December 13, 2016 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 142 postdate the period in which Deloitte Greece served as the Company’s auditor.

143. Deloitte Greece states that Paragraph 143 purports to reference and characterize the Company’s “Form 20-F filings,” without identifying which year’s 20-F filing(s) it is placing at issue. Deloitte Greece is thus without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 143, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 143 postdate the period in which Deloitte Greece served as the Company’s auditor.

144. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 144, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 144 postdate the period in which Deloitte Greece served as the Company's auditor.

145. Deloitte Greece states that the allegations set forth in Paragraph 145 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 145, and on that basis denies them.

146. Deloitte Greece states that the allegations set forth in Paragraph 146 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 146, and on that basis denies them.

147. Deloitte Greece states that the allegations set forth in Paragraph 147 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 147, and on that basis denies them.

148. Deloitte Greece states that the allegations set forth in Paragraph 148 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 148 purports to reference and characterize the June 4, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 148, and on that basis denies them.

149. Deloitte Greece states that the allegations set forth in Paragraph 149 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 149 purports to reference and characterize the November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 149, and on that basis denies them.

150. Deloitte Greece states that the allegations set forth in Paragraph 150 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 150 purports to reference and characterize the June 4, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 150, and on that basis denies them.

151. Deloitte Greece states that the allegations set forth in Paragraph 151 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that Paragraph 151 purports to reference and characterize the June 4, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 151, and on that basis denies them.

152. Deloitte Greece states that the allegations set forth in Paragraph 152 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 152 also states legal conclusions to which no response is required. To the extent a

response is required, Deloitte Greece states that Paragraph 152 purports to reference and characterize the GAAP provisions cited, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

153. Deloitte Greece states that the allegations set forth in Paragraph 153 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 153, and on that basis denies them.

154. Deloitte Greece states that the allegations set forth in Paragraph 154 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that the Paragraph purports to reference and characterize information from the June 4, 2018 Press Release and the November 2, 2018 Press Release, and respectfully refers the Court to those press releases for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise states that it is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 154, and on that basis denies them.

155. Deloitte Greece states that the allegations set forth in Paragraph 155 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 155, and on that basis denies them.

156. Deloitte Greece states that the allegations set forth in Paragraph 156 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief

as to the allegations in Paragraph 156, and on that basis denies them.

157. Deloitte Greece states that the allegations set forth in Paragraph 157 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 157 purports to reference and characterize a press release issued by the Company and the Company's 2012 Form 20-F, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the allegations in Paragraph 157, and on that basis denies them.

158. Deloitte Greece states that the allegations set forth in Paragraph 158 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 158 purports to reference and characterize the Company's "Form 20-F filings," without identifying which year or years' 20-F filing(s) it is placing at issue. Deloitte Greece is thus without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 158, and on that basis denies them.

159. Deloitte Greece states that the allegations set forth in Paragraph 159 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 159 purports to reference and characterize the Company's Forms 20-F for FY 2012 and FY 2013 and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

160. Deloitte Greece states that the allegations set forth in Paragraph 160 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 160 purports to reference and characterize the Company's 2013 Form 20-F and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

161. Deloitte Greece states that the allegations set forth in Paragraph 161 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 161 purports to reference and characterize a November 25, 2014 conference call and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 161, and on that basis denies them.

162. Deloitte Greece states that the allegations set forth in Paragraph 162 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 162 purports to reference and characterize the Company's 2014 Form 20-F and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

163. Deloitte Greece states that the allegations set forth in Paragraph 163 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 163 purports to reference and characterize information from the Company's 2014 Form 20-F and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

164. Deloitte Greece states that the allegations set forth in Paragraph 164 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 164 purports to reference and characterize the Company's 2015 Form 20-F and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

165. Deloitte Greece states that the allegations set forth in Paragraph 165 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 165 purports to reference and characterize the Company's 2016 Form 20-F and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

166. Deloitte Greece states that the allegations set forth in Paragraph 166 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 166 purports to reference and characterize the November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 166, and on that basis denies them.

167. Deloitte Greece states that the allegations set forth in Paragraph 167 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 167 purports to reference and characterize the November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 167, and on that basis denies them.

168. Deloitte Greece states that the allegations set forth in Paragraph 168 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 168 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 168, and therefore denies the allegations, except that it respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents.

169. Deloitte Greece states that the allegations set forth in Paragraph 169 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 169 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 169, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards and respectfully refers the Court to those standards for a complete and accurate statement

of the contents therein, denying any characterizations inconsistent therewith.

170. Deloitte Greece states that the allegations set forth in Paragraph 170 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 170 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 170, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards cited and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

171. Deloitte Greece states that the allegations set forth in Paragraph 171 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 171 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 171, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards cited and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

172. Deloitte Greece states that the allegations set forth in Paragraph 172 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 172 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 172, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards and the November 2, 2018 Press Release and respectfully refers the Court to those standards and that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

173. Deloitte Greece states that the allegations set forth in Paragraph 173 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 173 purports to reference and characterize certain information from the Company's consolidated financial statements and respectfully refers the Court to those financial statements for a complete and accurate representation of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 173, and on that basis denies them.

174. Deloitte Greece states that the allegations set forth in Paragraph 174 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 174 purports to reference and characterize the Company's 2015 Form 20-F and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

175. Deloitte Greece states that the allegations set forth in Paragraph 175 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 175 also states legal conclusions to which no response is required. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards cited and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

176. Deloitte Greece states that the allegations set forth in Paragraph 176 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 176 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 176, except that it respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents.

177. Deloitte Greece states that the allegations set forth in Paragraph 177 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 177 also states legal conclusions to which no response is required.

178. Deloitte Greece states that the allegations set forth in Paragraph 178 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that the Paragraph purports to reference and characterize an August 17, 2016 Press Release purportedly issued by the Company and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 178 postdate the period in which Deloitte Greece served as the Company's auditor.

179. Deloitte Greece states that the allegations set forth in Paragraph 179 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that the Paragraph purports to reference and characterize an August 17, 2016 Press Release purportedly issued by the Company and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 179 postdate the period in which Deloitte Greece served as the Company's auditor.

180. Deloitte Greece states that the allegations set forth in Paragraph 180 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that the Paragraph purports to reference and characterize an August 17, 2016 Press Release purportedly issued by the Company and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 180 postdate the period in which Deloitte Greece served as the Company's auditor.

181. Deloitte Greece states that the allegations set forth in Paragraph 181 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 181, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 181 postdate the period in which

Deloitte Greece served as the Company's auditor.

182. Deloitte Greece states that the allegations set forth in Paragraph 182 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 182, and on that basis denies them. Deloitte Greece also states that the Paragraph purports to reference and characterize a *TradeWinds.com* article and respectfully refers the Court to that article for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 182 postdate the period in which Deloitte Greece served as the Company's auditor.

183. Deloitte Greece states that the allegations set forth in Paragraph 183 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 183, and on that basis denies them. Deloitte Greece also states that the Paragraph purports to reference and characterize a September 20, 2016 Press Release purportedly issued by the Company and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 183 postdate the period in which Deloitte Greece served as the Company's auditor.

184. Deloitte Greece states that the allegations set forth in Paragraph 184 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 184, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 184 postdate the period in which

Deloitte Greece served as the Company's auditor.

185. Deloitte Greece states that the allegations set forth in Paragraph 185 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 185, and on that basis denies them. Deloitte Greece also states that the Paragraph purports to reference and characterize the Company's Q3 2016 Release and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 185 postdate the period in which Deloitte Greece served as the Company's auditor.

186. Deloitte Greece states that the allegations set forth in Paragraph 186 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 186 purports to reference and characterize a November 17, 2016 conference call and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 186, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 186 postdate the period in which Deloitte Greece served as the Company's auditor.

187. Deloitte Greece states that the allegations set forth in Paragraph 187 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize a December 13, 2016 Form 6-K and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece denies the allegations in Paragraph 187 insofar as the "Borrowing Base Amount"

is the “Base Currency Amount of the aggregate of the Borrowing Base calculated pursuant to Schedule 12.” To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 187, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 187 postdate the period in which Deloitte Greece served as the Company’s auditor.

188. Deloitte Greece states that the allegations set forth in Paragraph 188 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 188 purports to reference and characterize the Company’s December 13, 2016 Form 6-K and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 188, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 188 postdate the period in which Deloitte Greece served as the Company’s auditor.

189. Deloitte Greece states that the allegations set forth in Paragraph 189 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 189 purports to reference and characterize the December 13, 2016 Form 6-K and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 189, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 189 postdate the period in which Deloitte Greece served as the Company’s auditor.

190. Deloitte Greece states that the allegations set forth in Paragraph 190 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 190, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 190 postdate the period in which Deloitte Greece served as the Company's auditor.

191. Deloitte Greece states that the allegations set forth in Paragraph 191 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 191 purports to reference and characterize the 2016 Form 20-F filing and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 191 postdate the period in which Deloitte Greece served as the Company's auditor.

192. Deloitte Greece states that the allegations set forth in Paragraph 192 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 192 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 192 postdate the period in which Deloitte Greece served as the Company's auditor.

193. Deloitte Greece states that the allegations set forth in Paragraph 193 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 193, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 193 postdate the period in which Deloitte Greece served as the Company's auditor.

194. Deloitte Greece states that the allegations set forth in Paragraph 194 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 194, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 194 postdate the period in which Deloitte Greece served as the Company's auditor.

195. Deloitte Greece states that the allegations set forth in Paragraph 195 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 195, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 195 postdate the period in which Deloitte Greece served as the Company's auditor.

196. Deloitte Greece states that the allegations set forth in Paragraph 196 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 196, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 196 postdate the period in which Deloitte Greece served as the Company's auditor.

197. Deloitte Greece states that the allegations set forth in Paragraph 197 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 197, and on that basis denies them. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize information from a February 22, 2018 Form 6-K filing and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 197 postdate the period in which Deloitte Greece served as the Company's auditor.

198. Deloitte Greece states that the allegations set forth in Paragraph 198 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 198, and on that basis denies them. Deloitte Greece further asserts that the events referenced in Paragraph 198 postdate the period in which Deloitte Greece served as the Company's auditor.

199. Deloitte Greece states that the allegations set forth in Paragraph 199 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 199, and on that basis denies them. Deloitte Greece also states that Paragraph 199 purports to reference and characterize the findings of a Stifel analyst and respectfully refers the Court to those findings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 199 postdate the period in which Deloitte Greece served as the Company's auditor.

200. Deloitte Greece states that the allegations set forth in Paragraph 200 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 200, and on that basis denies them. Deloitte Greece also states that Paragraph 200 purports to reference and characterize the findings of a Stifel analyst and respectfully refers the Court to those findings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 200 postdate the period in which Deloitte Greece served as the Company's auditor.

201. Deloitte Greece states that the allegations set forth in Paragraph 201 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 201, and on that basis denies them. Deloitte Greece also states that Paragraph 201 purports to reference and characterize the February 22, 2018 Form 6-K and respectfully refers the Court to that Form 6-K for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 201 postdate the period in which Deloitte Greece served as the Company's auditor.

202. Deloitte Greece states that the allegations set forth in Paragraph 202 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that the Paragraph purports to reference and characterize a February 21, 2018 conference call and respectfully refers the Court to a transcript of that call for a complete and

accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 202 postdate the period in which Deloitte Greece served as the Company's auditor.

203. Deloitte Greece states that the allegations set forth in Paragraph 203 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 203 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 203 postdate the period in which Deloitte Greece served as the Company's auditor.

204. Deloitte Greece states that the allegations set forth in Paragraph 204 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 204 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 204 postdate the period in which Deloitte Greece served as the Company's auditor.

205. Deloitte Greece states that the allegations set forth in Paragraph 205 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief

as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 205 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 205 postdate the period in which Deloitte Greece served as the Company's auditor.

206. Deloitte Greece states that the allegations set forth in Paragraph 206 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 206 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 206 postdate the period in which Deloitte Greece served as the Company's auditor.

207. Deloitte Greece states that the allegations set forth in Paragraph 207 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 207 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 207 postdate the period in which Deloitte Greece served as the Company's auditor.

208. Deloitte Greece states that the allegations set forth in Paragraph 208 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 208 purports to reference and characterize the Complaint in the RBM Lawsuit and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 208 postdate the period in which Deloitte Greece served as the Company's auditor.

209. Deloitte Greece states that the allegations set forth in Paragraph 209 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 209 purports to reference and characterize the filings made in the RBM Lawsuit and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 209 postdate the period in which Deloitte Greece served as the Company's auditor.

210. Deloitte Greece states that the allegations set forth in Paragraph 210 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 210 purports to reference and characterize an order issued in the RBM Lawsuit and respectfully refers the Court to that order for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece

further asserts that the events referenced in Paragraph 210 postdate the period in which Deloitte Greece served as the Company's auditor.

211. Deloitte Greece states that the allegations set forth in Paragraph 211 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 211 purports to reference and characterize filings made in the RBM Lawsuit and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 211 postdate the period in which Deloitte Greece served as the Company's auditor.

212. Deloitte Greece states that the allegations set forth in Paragraph 212 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte Greece also states that Paragraph 212 purports to reference and characterize a May 22, 2018 Press Release purportedly issued by the Company and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 212 postdate the period in which Deloitte Greece served as the Company's auditor.

213. Deloitte Greece states that the allegations set forth in Paragraph 213 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in this Paragraph, and on that basis denies them. Deloitte

Greece also states that Paragraph 213 purports to reference and characterize the June 8, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 213 postdate the period in which Deloitte Greece served as the Company's auditor.

214. Deloitte Greece states that the allegations set forth in Paragraph 214 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 214 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 214, and on that basis denies them.

215. Deloitte Greece states that the allegations set forth in Paragraph 215 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 215 also states legal conclusions to which no response is required.

216. Deloitte Greece states that the allegations set forth in Paragraph 216 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 216 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 216, except that it respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents.

217. Deloitte Greece states that the allegations set forth in Paragraph 217 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 217 also states legal conclusions to which no response is required. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

218. Deloitte Greece states that the allegations set forth in Paragraph 218 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 218 also states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 218, except that it respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents.

219. Deloitte Greece states that the allegations set forth in Paragraph 219 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 219 also contains legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 219, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the GAAP standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

220. Deloitte Greece states that the allegations set forth in Paragraph 220 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 220 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 220, and on that basis denies them.

221. Deloitte Greece states that the allegations set forth in Paragraph 221 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 221 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 221, and on that basis denies them.

222. Deloitte Greece states that the allegations set forth in Paragraph 222 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 222 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 222, and on that basis denies them.

223. Deloitte Greece states that the allegations set forth in Paragraph 223 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 223 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 223, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize FASB's Master Glossary and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

224. Deloitte Greece states that the allegations set forth in Paragraph 224 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 224 also states legal conclusions to which no response is required. Deloitte Greece further states that the Paragraph purports to reference and characterize ASC 250-10-45-23 and respectfully refers the Court to that standard for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

225. Deloitte Greece states that the allegations set forth in Paragraph 225 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 225 also states legal conclusions to which no response is required. Deloitte Greece further states that the Paragraph purports to reference and characterize ASC 250-10-45-23 and respectfully refers the Court to that standard for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

226. Deloitte Greece states that the allegations set forth in Paragraph 226 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 226 also states legal conclusions to which no response is required. Deloitte Greece further states that the Paragraph purports to reference and characterize ASC 250-10S99 and respectfully refers the Court to that standard for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

227. Deloitte Greece states that the allegations set forth in Paragraph 227 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 227 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 227, and on that basis denies them.

228. Deloitte Greece states that the allegations set forth in Paragraph 228 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 228 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of the other Defendants.

229. Deloitte Greece states that the allegations set forth in Paragraph 229 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece denies the allegations in Paragraph 229 insofar as Gianniotis does not appear to have been a signatory to the Company's Form 20-F, but instead signed the Company's Certification of Principal Financial Officer and the Principal Financial Officer Certification, and the Form 20-F for FY 2014 was filed on May 15, 2015. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the Company's Forms 20-F from the Class Period as well as the Company's March 7, 2018 Form 6-K, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

230. Deloitte Greece states that the allegations set forth in Paragraph 230 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece denies the allegations in Paragraph 230 insofar as the adjusted EPS was not reported in the Company's Forms 20-F issued during the Class Period. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the Forms 20-F from the Class Period as well as the March 7, 2018 Form 6-K, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

231. Deloitte Greece states that the allegations set forth in Paragraph 231 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 231 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 231, and on that basis denies them.

232. Deloitte Greece states that the allegations set forth in Paragraph 232 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 232 purports to reference and characterize the Company's Forms 20-F from the Class Period and its March 7, 2018 Form 6-K, and respectfully refers the Court to those forms for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

233. Deloitte Greece states that the allegations set forth in Paragraph 233 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 233 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 233, and on that basis denies them.

234. Deloitte Greece states that the allegations set forth in Paragraph 234 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 234 purports to reference and characterize Quarterly Reports filed by the company within the Class Period and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

235. Deloitte Greece states that the allegations set forth in Paragraph 235 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 235 purports to reference and characterize Quarterly Reports filed by the company within the Class Period and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

236. Deloitte Greece states that the allegations set forth in Paragraph 236 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 236 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 236, and on that basis denies them.

237. Deloitte Greece states that the allegations set forth in Paragraph 237 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also denies the allegations in Paragraph 237 insofar as the gross trade receivables for Q1 2016 is \$333,699 and \$627,176 for Q1 2017, and that the stockholder's equity is \$595,956 for Q1 2017. Deloitte Greece otherwise states that Paragraph 237 purports to reference and characterize Quarterly Reports filed by the company within the Class Period and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

238. Deloitte Greece states that the allegations set forth in Paragraph 238 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Paragraph 238 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 238, and on that basis denies them.

239. Deloitte Greece states that the allegations set forth in Paragraph 239 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece states that Paragraph 239 purports to reference and characterize certain Forms 20-F issued by the Company during the Class Period and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

240. Deloitte Greece states that the allegations set forth in Paragraph 240 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 240 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 240, and on that basis denies them.

241. Deloitte Greece states that the allegations set forth in Paragraph 241 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 241 purports to reference and characterize certain Forms 20-F issued by the Company during the Class Period and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

242. Deloitte Greece states that the allegations set forth in Paragraph 242 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 242 purports to reference and characterize certain Forms 20-F issued by the Company during the Class Period and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations

inconsistent therewith.

243. Deloitte Greece states that the allegations set forth in Paragraph 243 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 243 purports to reference and characterize the Company's FY 2014 Form 20-F filing, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

244. Deloitte Greece states that the allegations set forth in Paragraph 244 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 244 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 244, and on that basis denies them.

245. Deloitte Greece states that the allegations set forth in Paragraph 245 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 245 purports to reference and characterize the certifications issued pursuant to Section 906 of Sarbanes-Oxley Act ("SOX Certifications"), and respectfully refers the Court to those certifications for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

246. Deloitte Greece states that the allegations set forth in Paragraph 246 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also states that Paragraph 246 purports to reference and characterize certain SOX Certifications, and respectfully refers the Court to those certifications for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

247. Deloitte Greece states that the allegations set forth in Paragraph 247 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 247 also states legal conclusions to which no response is required. To the extent any

allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 247, and on that basis denies them.

248. Deloitte Greece states that the allegations set forth in Paragraph 248 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 248 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 248, and on that basis denies them.

249. Deloitte Greece states that the allegations set forth in Paragraph 249 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also denies the allegations in Paragraph 249 insofar as on August 20, 2013, the Company filed an Amendment No. 1 to the Registration Statement and that amendment appears to have been signed by Gary J. Wolfe on behalf of Georgiopoulos, Gianniotis, Fokas, Konomos, Koutsomitopoulos, Papanicolaou, and John Tavlarios. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the Company's SEC filings, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

250. Deloitte Greece states that the allegations set forth in Paragraph 250 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also denies the allegations in Paragraph 250 insofar as the Company's Form 6-K referenced therein was filed on November 24, 2014. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize SEC filings, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

251. Deloitte Greece states that the allegations set forth in Paragraph 251 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 251, and on that basis denies them

252. Deloitte Greece states that the allegations set forth in Paragraph 252 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 252 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 252, and on that basis denies them.

253. Deloitte Greece states that the allegations set forth in Paragraph 253 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 253, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q4 2013 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

254. Deloitte Greece states that the allegations set forth in Paragraph 254 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 254, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q4 2013 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

255. Deloitte Greece states that the allegations set forth in Paragraph 255 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 255, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a February 27, 2014 Q4 2013 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

256. Deloitte Greece states that the allegations set forth in Paragraph 256 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 256, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Annual Report of 2013, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

257. Deloitte Greece states that the allegations set forth in Paragraph 257 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 257, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

258. Deloitte Greece states that the allegations set forth in Paragraph 258 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 258, and on that basis denies them. Deloitte Greece further states

that the Paragraph purports to reference and characterize the Company's Q1 2014 filing, and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

259. Deloitte Greece states that the allegations set forth in Paragraph 259 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 259, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2014 filing, and respectfully refers the Court to that document for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

260. Deloitte Greece states that the allegations set forth in Paragraph 260 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 260, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a May 22, 2014 Q1 2014 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

261. Deloitte Greece states that the allegations set forth in Paragraph 261 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 261, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

262. Deloitte Greece states that the allegations set forth in Paragraph 262 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 262, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

263. Deloitte Greece states that the allegations set forth in Paragraph 263 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 263, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2014 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

264. Deloitte Greece states that the allegations set forth in Paragraph 264 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 264, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2014 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

265. Deloitte Greece states that the allegations set forth in Paragraph 265 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is

otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 265, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an August 14, 2014 Q2 2014 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

266. Deloitte Greece states that the allegations set forth in Paragraph 266 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 266, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

267. Deloitte Greece states that the allegations set forth in Paragraph 267 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 267, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a Press Release issued by the Company in Q3 2014, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

268. Deloitte Greece states that the allegations set forth in Paragraph 268 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 268, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a Press Release issued by the Company

in Q3 2014, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

269. Deloitte Greece states that the allegations set forth in Paragraph 269 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 269, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a November 25, 2014 Q3 2014 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

270. Deloitte Greece states that the allegations set forth in Paragraph 270 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 270, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a November 25, 2014 Q3 2014 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

271. Deloitte Greece states that the allegations set forth in Paragraph 271 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 271, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

272. Deloitte Greece states that the allegations set forth in Paragraph 272 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 272, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q4 2014 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

273. Deloitte Greece states that the allegations set forth in Paragraph 273 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 273, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a March 17, 2015 Q4 2014 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

274. Deloitte Greece states that the allegations set forth in Paragraph 274 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 274, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a March 17, 2015 Q4 2014 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

275. Deloitte Greece states that the allegations set forth in Paragraph 275 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief

as to the allegations in Paragraph 275, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize certain analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

276. Deloitte Greece states that the allegations set forth in Paragraph 276 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 276, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

277. Deloitte Greece states that the allegations set forth in Paragraph 277 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 277, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

278. Deloitte Greece states that the allegations set forth in Paragraph 278 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 278, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying

any characterizations inconsistent therewith.

279. Deloitte Greece states that the allegations set forth in Paragraph 279 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 279, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Annual Report of 2014, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

280. Deloitte Greece states that the allegations set forth in Paragraph 280 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 280, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

281. Deloitte Greece states that the allegations set forth in Paragraph 281 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 281, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

282. Deloitte Greece states that the allegations set forth in Paragraph 282 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 282, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q3 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

283. Deloitte Greece states that the allegations set forth in Paragraph 283 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 283, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q3 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

284. Deloitte Greece states that the allegations set forth in Paragraph 284 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 284, and on that basis denies them. Deloitte Greece states that the Paragraph purports to reference and characterize analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

285. Deloitte Greece states that the allegations set forth in Paragraph 285 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 285, and on that basis denies them. Deloitte Greece further states

that the Paragraph purports to reference and characterize the Company's Q4 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

286. Deloitte Greece states that the allegations set forth in Paragraph 286 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 286, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q4 2015 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

287. Deloitte Greece states that the allegations set forth in Paragraph 287 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 287, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Annual Report of 2015, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

288. Deloitte Greece states that the allegations set forth in Paragraph 288 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 288, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

289. Deloitte Greece states that the allegations set forth in Paragraph 289 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 289, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

290. Deloitte Greece states that the allegations set forth in Paragraph 290 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 290, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

291. Deloitte Greece states that the allegations set forth in Paragraph 291 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 291, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize analyst reports, and respectfully refers the Court to those reports for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

292. Deloitte Greece states that the allegations set forth in Paragraph 292 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 292 postdate the period in

which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 292, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

293. Deloitte Greece states that the allegations set forth in Paragraph 293 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 293 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 293, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

294. Deloitte Greece states that the allegations set forth in Paragraph 294 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 294 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 294, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an August 10, 2016 Q2 2016 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

295. Deloitte Greece states that the allegations set forth in Paragraph 295 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 295 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 295, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an August 10, 2016 Q2 2016 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

296. Deloitte Greece states that the allegations set forth in Paragraph 296 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 296 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 296, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

297. Deloitte Greece states that the allegations set forth in Paragraph 297 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 297 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 297, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to

reference and characterize the Company's Q3 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

298. Deloitte Greece states that the allegations set forth in Paragraph 298 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 298 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 298, and on that basis denies them. Deloitte Greece states that Paragraph 298 purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

299. Deloitte Greece states that the allegations set forth in Paragraph 299 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 299 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 299, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q4 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

300. Deloitte Greece states that the allegations set forth in Paragraph 300 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 300 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this

Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 300, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q4 2016 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

301. Deloitte Greece states that the allegations set forth in Paragraph 301 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 301 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 301, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Annual Report of 2016, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

302. Deloitte Greece states that the allegations set forth in Paragraph 302 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 302 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 302, and on that basis denies them. Deloitte Greece states that Paragraph 302 purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

303. Deloitte Greece states that the allegations set forth in Paragraph 303 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 303 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 303, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2017 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

304. Deloitte Greece states that the allegations set forth in Paragraph 304 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 304 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 304, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q1 2017 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

305. Deloitte Greece states that the allegations set forth in Paragraph 305 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 305 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 305, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2017 Release, and respectfully refers the Court to

that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

306. Deloitte Greece states that the allegations set forth in Paragraph 306 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 306 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 306, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q2 2017 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

307. Deloitte Greece states that the allegations set forth in Paragraph 307 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 307 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 307, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

308. Deloitte Greece states that the allegations set forth in Paragraph 308 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 308 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is

without knowledge or information sufficient to form a belief as to the allegations in Paragraph 308, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Company's Q3 2017 Release, and respectfully refers the Court to that release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

309. Deloitte Greece states that the allegations set forth in Paragraph 309 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 309 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 309, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an analyst report, and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

310. Deloitte Greece states that the allegations set forth in Paragraph 310 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 310 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 310, and on that basis denies them.

311. Deloitte Greece states that the allegations set forth in Paragraph 311 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 311 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph

311, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the August 17, 2016 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

312. Deloitte Greece states that the allegations set forth in Paragraph 312 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 312 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 312, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize an August 17, 2016 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

313. Deloitte Greece states that the allegations set forth in Paragraph 313 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 313 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 313, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a *TradeWinds.com* article, and respectfully refers the Court to that article for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

314. Deloitte Greece states that the allegations set forth in Paragraph 314 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 314 also states legal conclusions to which no response is required. To the extent any

allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 314, and on that basis denies them.

315. Deloitte Greece states that the allegations set forth in Paragraph 315 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 315 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 315, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the February 20, 2018 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

316. Deloitte Greece states that the allegations set forth in Paragraph 316 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 316 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 316, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the February 20, 2018 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

317. Deloitte Greece states that the allegations set forth in Paragraph 317 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 317 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this

Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 317, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the February 20, 2018 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

318. Deloitte Greece states that the allegations set forth in Paragraph 318 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 318 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 318, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize a February 21, 2018 Conference Call, and respectfully refers the Court to a transcript of that call for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

319. Deloitte Greece states that the allegations set forth in Paragraph 319 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 319 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 319, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the March 7, 2018 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

320. Deloitte Greece states that the allegations set forth in Paragraph 320 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 320 also states legal conclusions to which no response is required, and the events referenced in Paragraph 320 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 320, and on that basis denies them.

321. Deloitte Greece states that the allegations set forth in Paragraph 321 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 321 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 321.

322. Deloitte Greece states that the allegations set forth in Paragraph 322 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 322, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize the Form 20-Fs for FY 2014, FY 2015, and FY 2016, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

323. Deloitte Greece states that the allegations set forth in Paragraph 323 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 323 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 323.

324. Deloitte Greece states that the allegations set forth in Paragraph 324 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 324 also states legal conclusions to which no response is required. To the extent any

allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 324.

325. Deloitte Greece states that the allegations set forth in Paragraph 325 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 325 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 325.

326. Deloitte Greece states that the allegations set forth in Paragraph 326 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 326 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 326, except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants.

327. Deloitte Greece states that the allegations set forth in Paragraph 327 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 327 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 327, and on that basis denies them. Deloitte Greece further denies the allegations in Paragraph 327 insofar as Fokas executed the Company's Form 15, filed on March 22, 2019 as the Company's General Counsel. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize information provided on SEC filings for the Company and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

328. Deloitte Greece states that the allegations set forth in Paragraph 328 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 328 postdate the period in which Deloitte Greece served as the Company's auditor. Deloitte Greece understands that the Company disclosed that the U.S. Attorney's Office for the Southern District of New York has issued a grand jury subpoena in connection with suspected felonies. Deloitte Greece otherwise denies the allegations in Paragraph 328, to the extent the allegations are directed at Deloitte Greece.

329. Deloitte Greece states that the allegations set forth in Paragraph 329 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 329 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 329, and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize information from the November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

330. Deloitte Greece states that the allegations set forth in Paragraph 330 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 330 and on that basis denies them.

331. Deloitte Greece states that the allegations set forth in Paragraph 331 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 331 and on that basis denies them. Deloitte Greece further states that the Paragraph purports to reference and characterize filings made in the

Company's Bankruptcy Action, and respectfully refers the Court to those filings for a complete and accurate statement of their contents, denying any characterizations inconsistent therewith.

332. Deloitte Greece states that the allegations set forth in Paragraph 332 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 332 and on that basis denies them.

333. Deloitte Greece states that the allegations set forth in Paragraph 333 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 333 and on that basis denies them.

334. Deloitte Greece states that the allegations set forth in Paragraph 334 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 334 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 334, and on that basis denies them.

335. Deloitte Greece states that the allegations set forth in Paragraph 335 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 335 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 335, and on that basis denies them.

336. Deloitte Greece states that the allegations set forth in Paragraph 336 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece also asserts that the events referenced in Paragraph 336 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 336, and on that basis denies them.

337. Deloitte Greece states that the allegations set forth in Paragraph 337 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 337 and on that basis denies them.

338. Deloitte Greece states that the allegations set forth in Paragraph 338 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 338 and on that basis denies them.

339. Deloitte Greece denies the allegations in Paragraph 339, to the extent the allegations are directed at Deloitte Greece.

340. Paragraph 340 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 340, to the extent the allegations are directed at Deloitte Greece.

341. Paragraph 341 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 341, to the extent the allegations are directed at Deloitte Greece.

342. Paragraph 342 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 342, to the extent the allegations are directed at Deloitte Greece.

343. Paragraph 343 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 343, to the extent the allegations are directed at Deloitte Greece.

344. Deloitte Greece admits that it served as the independent accountant to the Company during certain years within the Class Period. Deloitte Greece states that Paragraph 344 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 344, to the extent the allegations are directed at Deloitte Greece.

345. Paragraph 345 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 345, to the extent the allegations are directed at Deloitte Greece.

346. Paragraph 346 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 346, to the extent the allegations are directed at Deloitte Greece.

347. Paragraph 347 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 347, to the extent the allegations are directed at Deloitte Greece.

348. Paragraph 348 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 348, to the extent the allegations are directed at Deloitte Greece.

349. Paragraph 349 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 349, to the extent the allegations are directed at Deloitte Greece.

350. Paragraph 350 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 350, to the extent the allegations are directed at Deloitte Greece.

351. Paragraph 351 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 351, to the extent the allegations are directed at Deloitte Greece.

352. Paragraph 352 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 352, to the extent the allegations are directed at Deloitte Greece.

353. Paragraph 353 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards

and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 353, to the extent the allegations are directed at Deloitte Greece.

354. Paragraph 354 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 354, to the extent the allegations are directed at Deloitte Greece.

355. Paragraph 355 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 355, to the extent the allegations are directed at Deloitte Greece.

356. Paragraph 356 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 356, to the extent the allegations are directed at Deloitte Greece.

357. Paragraph 357 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 357, to the extent the allegations are directed at Deloitte Greece.

358. Paragraph 358 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise

denies the allegations in Paragraph 358, to the extent the allegations are directed at Deloitte Greece.

359. Paragraph 359 states legal conclusions to which no response is required. Deloitte Greece also states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 359, to the extent the allegations are directed at Deloitte Greece.

360. Deloitte Greece denies the allegations in Paragraph 360, to the extent the allegations are directed at Deloitte Greece.

361. Deloitte Greece denies that the Aegean engagement posed a much greater than normal risk from the outset. Deloitte Greece otherwise states that Paragraph 361 purports to reference and characterize Exhibit 4.1 of its PCAOB Form 1 and respectfully refers the Court to that exhibit for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

362. Deloitte Greece denies the allegations in Paragraph 362, to the extent the allegations are directed at Deloitte Greece.

363. Deloitte Greece denies the allegations in Paragraph 363, to the extent the allegations are directed at Deloitte Greece.

364. Deloitte Greece denies the allegations in Paragraph 364, to the extent the allegations are directed at Deloitte Greece. To the extent that any allegations in Paragraph 364 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations. Deloitte Greece further states that the Paragraph purports to reference and characterize the November 24, 2006 IPO Prospectus, the Company’s October 18, 2013 Form 4245B, and the Company’s Form 20-Fs from FY 2007 to FY 2016, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

365. Deloitte Greece states that Paragraph 365 purports to reference and characterize the November 24, 2006 IPO Prospectus and respectfully refers the Court to that prospectus for a

complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 365 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

366. Deloitte Greece states that Paragraph 366 purports to reference and characterize the October 18, 2013 Prospectus Supplement and respectfully refers the Court to that prospectus for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 366 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

367. Deloitte Greece denies the allegations in Paragraph 367 insofar as it mischaracterizes the sources referenced. Melisanidis was not the “header” of Emma Delta, but instead described as a “major shareholder” or a “back[er]” of Emma Delta. Further Emma Delta was not the only bidder but rather “submitted the only valid bidding offer.” Finally, Louropoulos only stated that he “felt put under pressure by Mr. Melissanidis in a series of telephone calls.” Deloitte Greece otherwise states that the Paragraph purports to reference and characterize articles from the *Financial Times*, *GreekReporter.com*, *Reuters*, and the RBM Complaint, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 367 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

368. Deloitte Greece states that Paragraph 368 purports to reference and characterize the RBM Complaint, as well as articles from *The Press Project*, *Vice*, *Greek Reporter*, and *mLex Markt Insights*, and respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 368 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those

allegations.

369. Deloitte Greece denies the allegations in Paragraph 369, to the extent the allegations are directed at Deloitte Greece.

370. Deloitte Greece states that Paragraph 370 purports to reference and characterize information from November 26, 2006 Prospectus, and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 370 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

371. Deloitte Greece denies the allegations in Paragraph 371, to the extent the allegations are directed at Deloitte Greece.

372. Deloitte Greece states that Paragraph 372 purports to reference and characterize the RBM Complaint, and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 372 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

373. Deloitte Greece denies the allegations in Paragraph 373 insofar as the investigation indicated that a “Former Affiliate” had access to and control over the Company’s electronic and physical files. To the extent that any allegations in Paragraph 373 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

374. Deloitte Greece states that the events referenced in Paragraph 374 postdate the period in which Deloitte Greece served as the Company’s auditor. Deloitte Greece further states it is without knowledge or information sufficient to form a belief as to the truth of the allegation in Paragraph 374. To the extent that any allegations in Paragraph 374 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing,

Deloitte Greece denies those allegations.

375. Deloitte Greece states that Paragraph 375 purports to reference and characterize the June 18, 2015 Form 6-K, and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 375 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

376. Deloitte Greece states that the Paragraph purports to reference and characterize the November 2, 2018 Form 6-K, and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece otherwise denies the allegations in Paragraph 376, to the extent the allegations are directed at Deloitte Greece. To the extent that any allegations in Paragraph 376 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

377. Deloitte Greece denies the allegations in Paragraph 377, to the extent the allegations are directed at Deloitte Greece.

378. Deloitte Greece denies the allegations in Paragraph 378, to the extent the allegations are directed at Deloitte Greece.

379. Deloitte Greece denies the allegations in Paragraph 379, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

380. Deloitte Greece denies the allegations in Paragraph 380, to the extent the allegations are directed at Deloitte Greece.

381. Deloitte Greece states that Paragraph 381 purports to reference and characterize the Company’s Forms 20-F for FY 2012 and FY 2010, and respectfully refers the Court to those filings

for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 381 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

382. Deloitte Greece states that Paragraph 382 purports to reference and characterize the November 2, 2018 Press Release and the Company’s Form 20-F for FY 2010, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 382 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

383. Deloitte Greece states that Paragraph 383 purports to reference and characterize the Company’s Forms 20-F for FY 2012, FY 2014, FY 2015, and FY 2016, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 383 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

384. Deloitte Greece denies the allegations in Paragraph 384, to the extent the allegations are directed at Deloitte Greece.

385. Deloitte Greece states that Paragraph 385 purports to quote and characterize the November 2, 2018 Press Release, and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 385 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

386. Deloitte Greece denies the allegations in Paragraph 386, to the extent the allegations are directed at Deloitte Greece.

387. Deloitte Greece denies the allegations in Paragraph 387, to the extent the allegations

are directed at Deloitte Greece.

388. Deloitte Greece denies the allegations in Paragraph 388, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

389. Deloitte Greece states that Paragraph 389 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 389 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

390. Deloitte Greece states that Paragraph 390 purports to reference and characterize the Company’s Form 20-F for FY 2015 and the 2016 Corporate Annual Report, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 390 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

391. Deloitte Greece states that Paragraph 391 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that form for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 391 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

392. Deloitte Greece states that Paragraph 392 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that form for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the

extent that any allegations in Paragraph 392 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

393. Deloitte Greece denies the allegations in Paragraph 393, to the extent the allegations are directed at Deloitte Greece.

394. Deloitte Greece denies the allegations in Paragraph 394, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

395. Deloitte Greece states that Paragraph 395 purports to reference and characterize the Form 20-F for FY 2014 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 395 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

396. Deloitte Greece denies the allegations in Paragraph 396, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

397. Deloitte Greece denies the allegations in Paragraph 397, to the extent the allegations are directed at Deloitte Greece.

398. Deloitte Greece denies the allegations in Paragraph 398 insofar as Melisanidis is not described as the “dominant shareholder” of Leveret in the Company’s 2015 Form 20-F. Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that form for a complete and accurate

statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 398 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

399. Deloitte Greece states that Paragraph 399 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that form for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 399 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

400. Deloitte Greece denies the allegations in Paragraph 400, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

401. Deloitte Greece states that the allegations set forth in Paragraph 401 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece denies the allegations in Paragraph 401, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further asserts that the events referenced in Paragraph 401 postdate the period in which Deloitte Greece served as the Company’s auditor.

402. Deloitte Greece states that the allegations set forth in Paragraph 402 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further states that Paragraph 402 purports to reference and characterize the Form 20-F for FY 2015 and FY 2016, as well as the March 7, 2018 Form 6-K and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that the events referenced in Paragraph 402 postdate the period in which Deloitte Greece served as the Company’s auditor. To

the extent that any allegations in Paragraph 402 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

403. Deloitte Greece states that Paragraph 403 purports to reference and characterize the Reconstituted Audit Committee’s investigation and respectfully refers the Court to that investigation for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 403 postdate the period in which Deloitte Greece served as the Company’s auditor. To the extent that any allegations in Paragraph 403 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

404. Deloitte Greece states that Paragraph 404 purports to reference and characterize the June 4, 2018 Form 6-K, the Form 20-Fs for FY 2015 and FY 2016, as well as the June 4, 2018 Form 6-K, and respectfully refers the Court to those filings for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further asserts that the events referenced in Paragraph 404 postdate the period in which Deloitte Greece served as the Company’s auditor. To the extent that any allegations in Paragraph 404 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

405. Deloitte Greece states that the allegations set forth in Paragraph 405 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece denies the allegations in Paragraph 405, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further asserts that the events referenced in Paragraph 405 postdate the period in which Deloitte Greece served as the Company’s auditor.

406. Deloitte Greece states that the allegations set forth in Paragraph 406 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations in Paragraph 406, to the extent the allegations are

directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the November 2, 2018 Form 6-K, and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that the events referenced in Paragraph 406 postdate the period in which Deloitte Greece served as the Company's auditor.

407. Deloitte Greece states that the allegations set forth in Paragraph 407 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations in Paragraph 407, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that some of the events referenced in Paragraph 407 postdate the period in which Deloitte Greece served as the Company's auditor.

408. Deloitte Greece denies the allegations in Paragraph 408, to the extent the allegations are directed at Deloitte Greece. To the extent that any allegations in Paragraph 408 are intended to suggest that information known by Deloitte Greece constituted a "red flag" of fraud or other wrongdoing, Deloitte Greece denies those allegations.

409. Deloitte Greece states that Paragraph 409 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 409 are intended to suggest that information known by Deloitte Greece constituted a "red flag" of fraud or other wrongdoing, Deloitte Greece denies those allegations.

410. Deloitte Greece states that Paragraph 410 purports to reference and characterize the Form 20-F for FY 2016 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 410 are intended to suggest that information known by

Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

411. Deloitte Greece denies the allegations in Paragraph 411, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

412. Deloitte Greece denies the allegations in Paragraph 412, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the August 10, 2016 Form 6-K and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

413. Deloitte Greece denies the allegations in Paragraph 413, to the extent the allegations are directed at Deloitte Greece.

414. Deloitte Greece denies the allegations in Paragraph 414, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

415. Deloitte Greece denies the allegations in Paragraph 415, to the extent the allegations are directed at Deloitte Greece.

416. Deloitte Greece denies the allegations in Paragraph 416, to the extent the allegations are directed at Deloitte Greece.

417. Deloitte Greece denies the allegations in Paragraph 417, to the extent the allegations are directed at Deloitte Greece.

418. Deloitte Greece states that Paragraph 418 purports to reference and characterize GMC’s Forms 10-K for FY 2008 and 2011 and respectfully refers the Court to that filing for a

complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

419. Deloitte Greece denies the allegations in Paragraph 419, to the extent the allegations are directed at Deloitte Greece.

420. Deloitte Greece denies the allegations in Paragraph 420, to the extent the allegations are directed at Deloitte Greece, except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

421. Deloitte Greece states that the allegations set forth in Paragraph 421 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations in Paragraph 421, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further asserts that the events referenced in Paragraph 421 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent that any allegations in Paragraph 421 are intended to suggest that information known by Deloitte Greece constituted a "red flag" of fraud or other wrongdoing, Deloitte Greece denies those allegations.

422. Deloitte Greece states that the allegations set forth in Paragraph 422 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations in Paragraph 422, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that the events referenced in Paragraph 422 postdate the period in which Deloitte Greece served as the Company's auditor.

423. Deloitte Greece states that the allegations set forth in Paragraph 423 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations in Paragraph 423, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece also asserts that the events referenced in Paragraph 423 postdate the period in which Deloitte Greece served as the Company's auditor.

424. Deloitte Greece states that the allegations set forth in Paragraph 424 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations set forth in Paragraph 424, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece also asserts that the events referenced in Paragraph 424 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent that any allegations in Paragraph 424 are intended to suggest that information known by Deloitte Greece constituted a "red flag" of fraud or other wrongdoing, Deloitte Greece denies those allegations.

425. Deloitte Greece states that the allegations set forth in Paragraph 425 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece otherwise denies the allegations in Paragraph 425, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece also asserts that the events referenced in Paragraph 425 postdate the period in which Deloitte Greece served as the Company's auditor.

426. Deloitte Greece denies the allegations in Paragraph 426 insofar as a portion of the quoted language provides, "Based upon that evaluation, our management concluded that as of December 31, 2014, our internal control over financial reporting was not effective due to the material weaknesses noted below." Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the Form 20-F for FY 2014 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 426 are intended to suggest

that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

427. Deloitte Greece denies the allegations in Paragraph 427 insofar as a portion of the quoted language provides, “These material weaknesses were considered in determining the nature, timing, and extent of audit tests applied in our audit of the consolidated financial statements as of and for the year ended December 31, 2014 of the Company and this report does not affect our report on such financial statements.” Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the Form 20-F for FY 2014 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 427 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

428. Deloitte Greece states that Paragraph 428 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 428 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

429. Deloitte Greece states that the allegations set forth in Paragraph 429 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that the Paragraph purports to reference and characterize the Form 20-F for FY 2016 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

430. Deloitte Greece states that Paragraph 430 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the

extent that any allegations in Paragraph 430 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

431. Deloitte Greece states that Paragraph 431 purports to reference and characterize the Form 20-F for FY 2015 and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 431 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

432. Deloitte Greece denies the allegations in Paragraph 432, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

433. Deloitte Greece states that Paragraph 433 purports to reference and characterize information obtained from the November 2, 2018 Press Release, the Company’s November 24, 2006 IPO Prospectus, the Company’s Form 20-Fs from FY 2010 to FY 2016, as well as Form 10-Ks filed by Genco and General Maritime. Deloitte Greece respectfully refers the Court to those documents for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. To the extent that any allegations in Paragraph 433 are intended to suggest that information known by Deloitte Greece constituted a “red flag” of fraud or other wrongdoing, Deloitte Greece denies those allegations.

434. Paragraph 434 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 434, to the extent the allegations are directed at Deloitte Greece. Deloitte Greece further states that the Paragraph purports to reference and characterize the PCAOB Standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein, denying any

characterizations inconsistent therewith.

435. Deloitte Greece denies the allegations in Paragraph 435, to the extent the allegations are directed at Deloitte Greece.

436. Deloitte Greece denies the allegations in Paragraph 436, to the extent the allegations are directed at Deloitte Greece.

437. Deloitte Greece states that Paragraph 437 purports to reference and characterize the 2016 PCAOB Inspection Report of Deloitte Certified Public Accountants S.A. (the “2016 PCAOB Inspection Report”) and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

438. Deloitte Greece states that Paragraph 438 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

439. Deloitte Greece states that Paragraph 439 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

440. Deloitte Greece states that Paragraph 440 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

441. Deloitte Greece states that Paragraph 441 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

442. Deloitte Greece states that Paragraph 442 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

443. Deloitte Greece states that Paragraph 443 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

444. Deloitte Greece states that Paragraph 444 purports to reference and characterize the 2016 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

445. Deloitte Greece denies the allegations in Paragraph 445.

446. Deloitte Greece states that the allegations set forth in Paragraph 446 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that the Paragraph purports to reference and characterize the 2015 PCAOB Inspection of PricewaterhouseCoopers Auditing Company SA (the “2015 Inspection Report”) and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

447. Deloitte Greece states that the allegations set forth in Paragraph 447 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that the Paragraph purports to reference and characterize the 2015 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

448. Deloitte Greece states that the allegations set forth in Paragraph 448 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece states that the Paragraph purports to reference and characterize the 2015 PCAOB Inspection Report and respectfully refers the Court to that report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

449. Deloitte Greece states that the allegations set forth in Paragraph 449 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 449.

450. Deloitte Greece denies the allegations set forth in Paragraph 450, to the extent the allegations are directed at Deloitte Greece.

451. Deloitte Greece denies the allegations set forth in Paragraph 451, to the extent the allegations are directed at Deloitte Greece.

452. Deloitte Greece states that Paragraph 452 purports to reference and characterize Deloitte Greece's audit opinion dated April 25, 2014 and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

453. Deloitte Greece denies the allegations in Paragraph 453, to the extent the allegations are directed at Deloitte Greece.

454. Deloitte Greece states that Paragraph 454 purports to reference and characterize Deloitte Greece's audit opinion dated April 25, 2014 and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

455. Deloitte Greece denies the allegations in Paragraph 455, to the extent the allegations are directed at Deloitte Greece.

456. Deloitte Greece states that Paragraph 456 purports to reference and characterize the January 14, 2015 Prospectus Supplement and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

457. Deloitte Greece denies the allegations in Paragraph 457, to the extent the allegations are directed at Deloitte Greece.

458. Deloitte Greece states that Paragraph 458 purports to reference and characterize Deloitte Greece's audit opinion dated May 15, 2015 and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any

characterizations inconsistent therewith.

459. Deloitte Greece denies the allegations in Paragraph 459, to the extent the allegations are directed at Deloitte Greece.

460. Deloitte Greece states that Paragraph 460 purports to reference and characterize Deloitte Greece's audit opinion dated May 15, 2015 and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

461. Deloitte Greece denies the allegations in Paragraph 461, to the extent the allegations are directed at Deloitte Greece.

462. Deloitte Greece states that Paragraph 462 purports to reference and characterize Deloitte Greece's audit opinion dated April 28, 2016 and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

463. Deloitte Greece denies the allegations in Paragraph 463, to the extent the allegations are directed at Deloitte Greece.

464. Deloitte Greece states that Paragraph 464 purports to reference and characterize Deloitte Greece's audit opinion dated April 28, 2016 and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

465. Deloitte Greece denies the allegations in Paragraph 465, to the extent the allegations are directed at Deloitte Greece.

466. Deloitte Greece denies the allegations in Paragraph 466 insofar as the quote from the June 24, 2016 Form 6-K provides that it had "appointed PricewaterhouseCoopers S.A. ('PwC') as the Company's independent auditor for the fiscal year ending December 31, 2016, and dismissed Deloitte Hadjipavlou Sofianos & Cambanis S.A. ('Deloitte') as the Company's independent auditor. The Company's appointment of PwC and dismissal of Deloitte was approved by the audit committee of the board of directors of the Company (the 'Audit Committee')."

Deloitte Greece otherwise states that the Paragraph purports to reference and characterize the June 24, 2016 Form 6-K and respectfully refers the Court to that filing for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece further states that the allegations set forth in Paragraph 466 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 466.

467. Deloitte Greece states that the allegations set forth in Paragraph 467 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 467 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 467.

468. Deloitte Greece states that the allegations set forth in Paragraph 468 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 468 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 468.

469. Deloitte Greece states that Paragraph 469 purports to reference and characterize Deloitte Greece's audit opinion double dated April 28, 2016 and May 16, 2017, and respectfully refers the Court to that audit opinion for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

470. Deloitte Greece denies the allegations in Paragraph 470, to the extent the allegations are directed at Deloitte Greece.

471. Deloitte Greece denies the allegations in Paragraph 471, except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to

the conduct of other Defendants.

472. Deloitte Greece denies the allegations in Paragraph 472, to the extent the allegations are directed at Deloitte Greece.

473. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 473, and on that basis denies them.

474. Deloitte Greece states that Paragraph 474 purports to reference and characterize a December 13, 2016 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 474, and on that basis denies them.

475. Deloitte Greece states that the allegations set forth in Paragraph 475 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Deloitte Greece further asserts that the events referenced in Paragraph 475 postdate the period in which Deloitte Greece served as the Company's auditor. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 475, and on that basis denies them. Deloitte Greece further states that Paragraph 475 purports to reference and characterize a February 20, 2018 Press Release and a report by a Stifel analyst, and respectfully refers the Court to that press release and report for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith.

476. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 476, and on that basis denies them.

477. Deloitte Greece states that Paragraph 477 purports to reference and characterize a June 4, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a

belief as to the truth of the allegations set forth in Paragraph 477, and on that basis denies them.

478. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 478, and on that basis denies them.

479. Deloitte Greece states that the Paragraph purports to reference and characterize a November 2, 2018 Press Release and respectfully refers the Court to that press release for a complete and accurate statement of the contents therein, denying any characterizations inconsistent therewith. Deloitte Greece is otherwise without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 479, and on that basis denies them.

480. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 480, and on that basis denies them.

481. Paragraph 481 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 481, including any suggestion that Plaintiff or the putative class have suffered any damages as a result of any conduct by Deloitte Greece, except states that it is without knowledge or information sufficient to form a belief as to the allegations as they relate to the conduct of other Defendants.

482. Paragraph 482 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 482, to the extent the allegations are directed at Deloitte Greece.

483. Paragraph 483 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 483, except states that it is without knowledge or information sufficient to form a belief as to the truth of the allegations in the first sentence, and as to the remaining allegations, the truth of the allegations as they relate to the conduct of other Defendants.

484. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 484, and on that basis denies them.

485. Deloitte Greece is without knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 485, and on that basis denies them.

486. Paragraph 486 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 486, to the extent the allegations are directed at Deloitte Greece.

487. Paragraph 487 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 487, to the extent the allegations are directed at Deloitte Greece.

488. Paragraph 488 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 488, to the extent the allegations are directed at Deloitte Greece.

489. Paragraph 489 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 489, except states that it is without knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants.

490. Paragraph 490 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 490, except states that it is without knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants.

491. Paragraph 491 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 491, except states that it is without knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants.

492. Paragraph 492 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece admits that Lead Plaintiff purports to bring this action as a class action pursuant to Rule 23(a) and (b)(3) of the Federal Rules of Civil Procedure on behalf of a class of persons who the paragraph defines, but Deloitte Greece denies that certification of that class is appropriate.

493. Paragraph 493 states legal conclusions to which no response is required. To the

extent a response is required, Deloitte Greece denies the allegations in Paragraph 493, to the extent the allegations are directed at Deloitte Greece.

494. Paragraph 494 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 494, to the extent the allegations are directed at Deloitte Greece.

495. Paragraph 495 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 495, to the extent the allegations are directed at Deloitte Greece.

496. Paragraph 496 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 496, to the extent the allegations are directed at Deloitte Greece.

497. Paragraph 497 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 497, to the extent the allegations are directed at Deloitte Greece.

498. Paragraph 498 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 498, to the extent the allegations are directed at Deloitte Greece.

499. Paragraph 499 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 499, to the extent the allegations are directed at Deloitte Greece.

500. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within.

501. Deloitte Greece states that the allegations set forth in Paragraph 501 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 501 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations

in Paragraph 501, and on that basis denies them.

502. Deloitte Greece states that the allegations set forth in Paragraph 502 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 502 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 502, and on that basis denies them.

503. Deloitte Greece states that the allegations set forth in Paragraph 503 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 503 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 503, and on that basis denies them.

504. Deloitte Greece states that the allegations set forth in Paragraph 504 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 504 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 504, and on that basis denies them.

505. Deloitte Greece states that the allegations set forth in Paragraph 505 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 505 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 505, and on that basis denies them.

506. Deloitte Greece states that the allegations set forth in Paragraph 506 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Paragraph 506 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 506, and on that basis denies them.

507. Deloitte Greece states that the allegations set forth in Paragraph 507 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 507 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 507, and on that basis denies them.

508. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within.

509. Deloitte Greece states that the allegations set forth in Paragraph 509 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 509 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 509, and on that basis denies them.

510. Deloitte Greece states that the allegations set forth in Paragraph 510 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 510 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 510, and on that basis denies them.

511. Deloitte Greece states that the allegations set forth in Paragraph 511 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 511 also states legal conclusions to which no response is required. To the extent any

allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 511, and on that basis denies them.

512. Deloitte Greece states that the allegations set forth in Paragraph 512 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 512 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 512, and on that basis denies them.

513. Deloitte Greece states that the allegations set forth in Paragraph 513 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 513 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 513, and on that basis denies them.

514. Deloitte Greece states that the allegations set forth in Paragraph 514 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 514 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 514, and on that basis denies them.

515. Deloitte Greece states that the allegations set forth in Paragraph 515 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 515 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 515, and on that basis denies them.

516. Deloitte Greece states that the allegations set forth in Paragraph 516 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 516 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 516, and on that basis denies them.

517. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within.

518. Deloitte Greece states that the allegations set forth in Paragraph 518 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 518 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 518, and on that basis denies them.

519. Deloitte Greece states that the allegations set forth in Paragraph 519 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 519 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 519, and on that basis denies them.

520. Deloitte Greece states that the allegations set forth in Paragraph 520 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 520 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 520, and on that basis denies them.

521. Deloitte Greece states that the allegations set forth in Paragraph 521 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 521 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 521, and on that basis denies them.

522. Deloitte Greece states that the allegations set forth in Paragraph 522 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 522 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 522, and on that basis denies them.

523. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

524. Deloitte Greece states that the allegations set forth in Paragraph 524 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 524 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 524, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

525. Deloitte Greece states that the allegations set forth in Paragraph 525 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 525 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 525, and on that basis denies them. Deloitte Greece also asserts that this paragraph is

in furtherance of claims that have been dismissed.

526. Deloitte Greece states that the allegations set forth in Paragraph 526 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 526 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 526, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

527. Deloitte Greece states that the allegations set forth in Paragraph 527 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 527 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 527, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

528. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

529. Deloitte Greece states that the allegations set forth in Paragraph 529 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 529 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 529, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

530. Deloitte Greece states that the allegations set forth in Paragraph 530 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations.

Paragraph 530 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 530, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

531. Deloitte Greece states that the allegations set forth in Paragraph 531 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 531 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 531, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

532. Deloitte Greece states that the allegations set forth in Paragraph 532 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 532 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 532, and on that basis denies them. Deloitte Greece also asserts that this paragraph is in furtherance of a claim that has been dismissed.

533. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within.

534. Deloitte Greece states that the allegations set forth in Paragraph 534 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 534 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 534, and on that basis denies them.

535. Deloitte Greece states that the allegations set forth in Paragraph 535 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 535 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 535, and on that basis denies them.

536. Deloitte Greece states that the allegations set forth in Paragraph 536 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 536 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 536, and on that basis denies them.

537. Deloitte Greece states that the allegations set forth in Paragraph 537 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 537 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 537, and on that basis denies them.

538. Deloitte Greece states that the allegations set forth in Paragraph 538 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 538 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 538, and on that basis denies them.

539. Deloitte Greece states that the allegations set forth in Paragraph 539 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 539 also states legal conclusions to which no response is required. To the extent any

allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 539, and on that basis denies them.

540. Deloitte Greece states that the allegations set forth in Paragraph 540 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 540 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece is without knowledge or information sufficient to form a belief as to the allegations in Paragraph 540, and on that basis denies them.

541. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within.

542. Paragraph 542 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 542.

543. Paragraph 543 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 543.

544. Paragraph 544 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 544.

545. Paragraph 545 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 545.

546. Paragraph 546 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 546.

547. Paragraph 547 states legal conclusions to which no response is required. To the

extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 547.

548. Paragraph 548 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 548.

549. Paragraph 549 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 549.

550. Paragraph 550 states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations in Paragraph 550.

551. Deloitte Greece incorporates each of the foregoing answering paragraphs as though fully set forth within. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

552. Deloitte Greece states that the allegations set forth in Paragraph 552 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 552 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 552. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

553. Deloitte Greece states that the allegations set forth in Paragraph 553 are not asserted against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 553 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 553. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

554. Deloitte Greece states that the allegations set forth in Paragraph 554 are not asserted

against Deloitte Greece, and therefore Deloitte Greece is not required to respond to the allegations. Paragraph 554 also states legal conclusions to which no response is required. To the extent any allegation in this Paragraph is directed to Deloitte Greece, or a response is otherwise required, Deloitte Greece denies the allegations set forth in Paragraph 554. Deloitte Greece also asserts that this paragraph is in furtherance of claims that have been dismissed.

PRAYER FOR RELIEF

Deloitte Greece denies the statements in the Lead Plaintiff's prayer for relief and requests that the Court deny all relief requested by Lead Plaintiff and dismiss the Complaint as to Deloitte Greece with prejudice.

555. Paragraph 555 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 555.

556. Paragraph 556 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 556.

557. Paragraph 557 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 557.

558. Paragraph 558 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 558.

559. Paragraph 559 states legal conclusions to which no response is required. To the extent a response is required, Deloitte Greece denies the allegations in Paragraph 559.

DEMAND FOR TRIAL BY JURY

Deloitte Greece reserves its right to move to strike Lead Plaintiff's demand for a jury trial.

DELOITTE GREECE'S AFFIRMATIVE DEFENSES

Deloitte Greece asserts the following affirmative and other defenses. In asserting these defenses, Deloitte Greece does not assume the burden of proof with respect to any issue as to

which applicable law places the burden of proof upon Lead Plaintiff.

FIRST AFFIRMATIVE DEFENSE

Lead Plaintiff fails to state a claim upon which relief may be granted.

SECOND AFFIRMATIVE DEFENSE

Lead Plaintiff lacks standing to raise the claims asserted in the Complaint.

THIRD AFFIRMATIVE DEFENSE

Lead Plaintiff has failed to plead fraud with requisite particularity pursuant to Fed. R Civ. P. 9(b) and the Private Securities Litigation Reform Act of 1995.

FOURTH AFFIRMATIVE DEFENSE

The claims asserted in the Complaint are barred because Deloitte Greece did not have the level of scienter required to impose liability for the conduct alleged in the Complaint.

FIFTH AFFIRMATIVE DEFENSE

The alleged misrepresentations or omissions by Deloitte Greece were based on good faith, with the absence of fraudulent intent, and in reasonable reliance upon information provided by others upon whom Deloitte Greece was entitled to rely.

SIXTH AFFIRMATIVE DEFENSE

If any alleged misrepresentation or omission occurred, which Deloitte Greece denies, it was not material as a matter of law.

SEVENTH AFFIRMATIVE DEFENSE

Deloitte Greece's conduct was not outside the accepted standards of practice for auditors. Deloitte Greece complied with all applicable professional standards.

EIGHTH AFFIRMATIVE DEFENSE

At all times required by law, Deloitte Greece, in its provision of services to Aegean, acted

in conformity with and complied with the applicable standards of its profession.

NINTH AFFIRMATIVE DEFENSE

The claims asserted in the Complaint are barred, in whole or in part, by the bespeaks caution doctrine.

TENTH AFFIRMATIVE DEFENSE

The alleged misstatements constitute inactionable statements of opinion. *Omnicare, Inc. v. Laborers Dist. Council Constr. Indus. Pension Fund*, 575 U.S. 175 (2015).

ELEVENTH AFFIRMATIVE DEFENSE

The claims asserted in the Complaint are barred, in whole or in part, by the safe harbor provisions for forward-looking statements in the Private Securities Litigation Reform Act of 1995 (15 U.S.C. §§ 77z-2, 78u-5).

TWELFTH AFFIRMATIVE DEFENSE

Deloitte Greece is not liable to Lead Plaintiff because none of the statements for which Deloitte Greece is allegedly responsible contained any material misrepresentations or omissions.

THIRTEENTH AFFIRMATIVE DEFENSE

Lead Plaintiff's claim against Deloitte Greece is barred because Lead Plaintiff's alleged losses and/or damages, if any, were caused by market conditions, superseding or intervening causes, and/or the conduct of others, other Defendants and/or third parties, or other factors for which Deloitte Greece is not responsible, and did not result from any acts or omissions by Deloitte Greece.

FOURTEENTH AFFIRMATIVE DEFENSE

Lead Plaintiff cannot prove loss causation as to the claim against Deloitte Greece as no part of the statements or conduct alleged in the Complaint with respect to Deloitte Greece

affected the market for or price of any security of Aegean in any respect, nor caused harm to the Lead Plaintiff.

FIFTEENTH AFFIRMATIVE DEFENSE

Lead Plaintiff's claim against Deloitte Greece is barred because Plaintiffs did not actually and/or justifiably rely on any alleged material misstatement or omission attributable to Deloitte Greece.

SIXTEENTH AFFIRMATIVE DEFENSE

Deloitte Greece cannot be held liable for any alleged misstatements, omissions, actions, conduct or knowledge of any individual or entity other than Deloitte Greece.

SEVENTEENTH AFFIRMATIVE DEFENSE

Deloitte Greece cannot be held liable for losses attributable to alleged Red Flags of fraud that post-date Deloitte Greece's tenure as the Company's auditor.

EIGHTEENTH AFFIRMATIVE DEFENSE

Deloitte Greece cannot be held liable for losses attributable to events that postdate its tenure as the Company's auditor.

NINETEENTH AFFIRMATIVE DEFENSE

To the extent the Complaint purports to allege the fraud on the market doctrine, that doctrine is inapplicable including because the market for the Company's securities was not an efficient market.

TWENTIETH AFFIRMATIVE DEFENSE

Lead Plaintiff's claims are barred by the "truth on the market" corollary to the "fraud on the market" theory of reliance because the information allegedly misrepresented or omitted was known to the market, already in the public domain and/or reasonably available to shareholders.

TWENTY-FIRST AFFIRMATIVE DEFENSE

Lead Plaintiff's claims are barred because investors knew of the risk associated with investing in the Company and the market reflected that risk.

TWENTY-SECOND AFFIRMATIVE DEFENSE

Lead Plaintiff's action is not properly maintained as a class action because the requirements under federal law for class certification are not met.

TWENTY-THIRD AFFIRMATIVE DEFENSE

Lead Plaintiff is not an adequate or appropriate class representative.

TWENTY-FOURTH AFFIRMATIVE DEFENSE

Lead Plaintiff cannot sustain a claim as it relates to the securities alleged because Lead Plaintiff cannot claim injury through all of the securities.

TWENTY-FIFTH AFFIRMATIVE DEFENSE

The putative Class Period for the Securities Act claims is overbroad and, therefore, many of the putative class members are not entitled to any recovery.

TWENTY-SIXTH AFFIRMATIVE DEFENSE

The putative Class Period is overbroad with respect to Deloitte Greece because it extends beyond Deloitte Greece's tenure as auditor.

TWENTY-SEVENTH AFFIRMATIVE DEFENSE

The putative Class Period is overbroad because it predates the applicable statute of limitations.

TWENTY-EIGHTH AFFIRMATIVE DEFENSE

Deloitte Greece was the victim of fraud, deceit, misrepresentation, concealment, negligence and/or breach of contract practiced upon it by others, in that information was not

provided to Deloitte Greece, was misrepresented to Deloitte Greece, and/or was concealed from Deloitte Greece while Deloitte Greece was rendering professional services, and any recovery against Deloitte shall be barred or diminished as a result.

TWENTY-NINTH AFFIRMATIVE DEFENSE

Lead Plaintiff's damages, if any, were caused solely by the conduct of others and are not the result of any conduct of Deloitte Greece.

THIRTIETH AFFIRMATIVE DEFENSE

Lead Plaintiff's damages, if any, were not proximately caused by any conduct of Deloitte Greece, but were the result of superseding or intervening conduct or events for which Deloitte Greece cannot be held liable.

THIRTY-FIRST AFFIRMATIVE DEFENSE

Lead Plaintiff's claims for damages are barred, in whole or in part, because its alleged damages, if any, are speculative, and because of the impossibility of the ascertainment and allocation of the alleged damages, if any.

THIRTY-SECOND AFFIRMATIVE DEFENSE

Any damages must be reduced, diminished, and/or eliminated in proportion to the wrongful conduct of persons and/or entities other than Deloitte Greece, including Lead Plaintiff, other Defendants, the third parties referenced in the Complaint, and/or other third parties, such that any verdict or judgment against Deloitte Greece does not exceed Deloitte Greece's proportionate fault, if any.

THIRTY-THIRD AFFIRMATIVE DEFENSE

Any recovery is barred in whole or in part by any and all applicable offsets to any losses Lead Plaintiff may have suffered, including, without limitation, any settlement amounts that

Lead Plaintiff receives from any other parties and any other recoveries obtained by Lead Plaintiff mitigating its alleged damages.

THIRTY-FOURTH AFFIRMATIVE DEFENSE

Deloitte Greece is not jointly and severally liable for Plaintiffs' alleged damages because Deloitte Greece did not knowingly commit a violation of the securities laws.

THIRTY-FIFTH AFFIRMATIVE DEFENSE

Lead Plaintiff's claim against Deloitte Greece is barred because Lead Plaintiff was advised regarding the material facts and risks concerning their investments. Lead Plaintiff therefore assumed the risk of any loss and is precluded from any recovery herein.

THIRTY-SIXTH AFFIRMATIVE DEFENSE

Lead Plaintiff's claim against Deloitte Greece is barred or limited, in whole or in part, by the applicable statutes of limitations and other applicable periods of repose.

THIRTY-SEVENTH AFFIRMATIVE DEFENSE

Lead Plaintiff has failed to mitigate its alleged damages.

THIRTY-EIGHTH AFFIRMATIVE DEFENSE

Lead Plaintiff is barred from any recovery against Deloitte Greece by reason of the doctrine of laches and undue delay in giving notice to Deloitte Greece of the matters alleged in the Complaint and in commencing this litigation.

THIRTY-NINTH AFFIRMATIVE DEFENSE

Lead Plaintiff, by acts, omissions and/or conduct, is equitably estopped from asserting any claim for relief against Deloitte Greece respecting the matters set forth in the Complaint.

FORTIETH AFFIRMATIVE DEFENSE

Lead Plaintiff, by acts, omissions and/or conduct, has waived, in whole or in part, its

right to obtain the relief sought in the Complaint.

FORTY-FIRST AFFIRMATIVE DEFENSE

Lead Plaintiffs is precluded from recovering attorneys' fees from Deloitte Greece under applicable provisions of law.

FORTY-SECOND AFFIRMATIVE DEFENSE

Deloitte Greece hereby adopts and incorporates by reference any and all other affirmative and other defenses asserted or to be asserted by any other Defendants to the extent that Deloitte Greece may assert such defense.

RESERVATION OF RIGHTS

Deloitte Greece reserves the right to raise any additional affirmative defenses, defenses, cross-claims, counter-claims, and third-party claims not asserted herein of which it may become aware through discovery or other investigation.

Dated: July 12, 2021

Respectfully submitted,

Orrick, Herrington & Sutcliffe LLP

/s/ Robert G. Cohen

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